

**JOINT HEARING OF THE SENATE COMMITTEES  
ON HAWAIIAN AFFAIRS AND WAYS & MEANS**

**ATTN: CHAIRS MAILE S.L. SHIMABUKURO AND DONOVAN M. DELA CRUZ &  
VICE CHAIRS JARRETT KEOHOKALOLE AND GILBERT S.C. KEITH-AGARAN**

**Testimony in Strong Support of SR39 and SCR57  
Urging the Counties to Expand Kuleana Property Tax  
Relief to Family Members that Have Continuous Ownership of Ancestral Lands  
March 17, 2021, 9:55 a.m.  
Via Videoconference**

Aloha Chairs Shimabukuro and Dela Cruz, Vice Chair Keith-Agaran and Honorable Members of your Committees,

Mahalo for scheduling this joint hearing on SR39 and SCR57. **‘Āina Aloha Economic Futures initiative (“AAEF”) strongly supports these measures, which are critical to prevent ‘ohana from being priced out of their ancestral lands. Moreover, AAEF recommends amendments to the resolutions to reflect more precise language about the categories that should be eligible for relief and the reasons for the resolution.**

AAEF originated as a declaration in the wake of the COVID-19 pandemic. Our Declaration was drafted by a group of Native Hawaiian community members who came together to express common sentiments regarding the need to have Native Hawaiian voices, values, and experiences influence the economic recovery for our ‘āina aloha (beloved lands). AAEF’s vision for Hawai‘i’s economic future is grounded in a core set of values that embrace our unique island culture and identity. Since our launch, AAEF has garnered support from thousands of Hawai‘i businesses, organizations, and individual citizens.

While our primary focus is Hawai‘i’s economic recovery, it goes without saying that AAEF is also concerned about the ability of Native Hawaiian and local families to keep their ancestral lands. The connection ‘ohana have to lands passed through generations contributes to the unique values found only in Hawai‘i that make our islands a special place — a belief central to AAEF’s Declaration. Yet, in the face of ever-increasing land values, passing land to the next generation is exceedingly difficult and many ‘ohana have already been forced to sell because they simply cannot afford the property taxes.

Although all the main counties have provisions granting property tax relief for lands received by Native Hawaiians under Section 1 of the Kuleana Act of 1850 (these lands are commonly referred to as “kuleana lands”), this distribution made up less than 1 percent of all lands in Hawai‘i. Additionally, it is less known that the Kuleana Act allowed Hawaiian Kingdom subjects, including Native Hawaiians, to purchase Government Lands (separate from kuleana land). Research shows that indeed more Native Hawaiians obtained land through this process than through Section 1 of the Kuleana Act for various reasons. Thus, AAEF believes these resolutions could be improved by urging the counties to **expand property tax protections to**

**include all lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act.** Relief beyond kuleana properties has the potential to expand protection to approximately 4 percent of all lands in Hawai‘i (based on the amount of land distributed under this provision at the time of the Kuleana Act). The percentage of properties eligible under the proposed amendment would be smaller today considering that many of these lands have already been sold, making the current owners ineligible for the proposed relief, which requires **continuous lineal ownership**.

The proposed language can make all the difference for ‘ohana already struggling to make ends meet who must also bear the burden of alarming property taxes. In this time of economic uncertainty for many ‘ohana, our leaders fear that more will be forced to sell, especially in affluent areas such as Hanalei on Kaua‘i and Makena on Maui where Native Hawaiian ‘ohana continue to live amongst the ultra-wealthy. This would lead to further harms to Native Hawaiian cultural, spiritual, and social health, and erode the special connection these families have to ancestral lands, which contributes significantly to Hawai‘i’s unique culture. Moreover, given the small percent of total land eligible under the recommended category, these measures would only have a minor impact on the counties’ finances.

Last, AAEF recommends amending the resolutions to specifically recognize how Native Hawaiians are connected to the ‘āina through genealogy (as described in the Kumulipo) and more context around the value these lands hold for all of Hawai‘i. Such amendments would present a more cogent argument for the counties to expand the category of properties eligible for relief. AAEF has attached a draft of the proposed language to our written testimony.

Mahalo for this opportunity to testify in strong support and for hearing this important measure. Our team of researchers who specialize in understanding the particular distribution of land during the Māhele is available to answer questions you may have.

Davis Price  
Collaborative Author of the ‘Āina Aloha Economic Futures Declaration  
daprice80@gmail.com

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## SENATE RESOLUTION

URGING THE COUNTIES TO EXPAND PROPERTY TAX RELIEF FOR LANDS  
PURCHASED PURSUANT TO THE KULEANA ACT.

1           WHEREAS, 'ohana who hold title to lands purchased under the  
2 Kuleana Act have been negatively affected by the ever-increasing  
3 property values in Hawai'i; and

4           WHEREAS, lands purchased pursuant to the Kuleana Act but  
5 not classified as Kuleana Land whose property values have  
6 increased have no relief from the correlating high property  
7 taxes; and

8           WHEREAS, the lack of property tax relief has resulted in  
9 lineal descendants losing title to their ancestral lands; and

10          WHEREAS, Native Hawaiians have an inextricable familial  
11 relationship to 'āina (land) as the Kumulipo, the Native  
12 Hawaiian cosmogony and creation chant, establishes that Native  
13 Hawaiians descend from natural life forms; and

14          WHEREAS, this inextricable familial relation to 'āina,  
15 engenders a kuleana (duty) to care for it – he ali'i ka 'āina,  
16 he kauwā ke kānaka (the land is a chief; man is its servant);  
17 and

18          WHEREAS, the traditional kuleana to care for 'āina,  
19 strengthened over centuries, resulted in a deep-rooted bond  
20 between Native Hawaiians and the 'āina they cared for; and

21          WHEREAS, prior to the arrival of foreigners to Hawai'i, 'āina  
22 was customarily held in trust by the mō'i (sovereign) for the  
23 benefit of all; and

24          WHEREAS, this custom was affirmed by Kamehameha III  
25 Kūikeyaouli in the Constitution of 1840 under the Hawaiian  
26 Kingdom; and

27          WHEREAS, the Māhele (land division), the foundational  
28 process of what would become the private property system in  
29 Hawai'i, provided mechanisms for ownership of land by Hawaiian  
30 Kingdom subjects and foreign citizens; and

31          WHEREAS, recognizing the need to secure title for  
32 maka'āinana (commoners) to land for cultivation, the Legislature

# S.R. NO.

1 of the Hawaiian Kingdom enacted the Kuleana Act, the final step  
2 in the Māhele process; and

3 WHEREAS, Kamehameha III intended maka'āinana to receive  
4 one-third of the total land of Hawai'i through the Māhele  
5 process; and

6 WHEREAS, numerous reasons explain why the Kuleana Act only  
7 resulted in an estimated 28,000 acres of Kuleana Land, less than  
8 one percent of the total land of Hawai'i, being claimed by  
9 maka'āinana; and

10 WHEREAS, the Kuleana Act also allowed Hawaiian Kingdom  
11 subjects, including maka'āinana, to purchase Government Lands  
12 (separate from Kuleana Land); and

13 WHEREAS, some 'ohana have maintained ownership of Kuleana  
14 Land for over a century; and

15 WHEREAS, many others have lost ownership of these lands due  
16 to external forces; and

17 WHEREAS, to provide some relief to 'ohana who still own  
18 Kuleana Land, the counties created a property tax exemption for  
19 'ohana who can trace continuous lineal ownership of Kuleana  
20 Lands to the Kuleana Act; and

21 WHEREAS, during the Māhele, 'ohana also purchased land not  
22 classified as Kuleana Land through other mechanisms under the  
23 Kuleana Act; and

24 WHEREAS, 'ohana who purchased land pursuant to the Kuleana  
25 Act, but not classified as Kuleana Land, do not benefit from the  
26 property tax relief provided by the counties; and

27 WHEREAS, many 'ohana who purchased land pursuant to the  
28 Kuleana Act, but not classified as Kuleana Land, are being  
29 "priced out" as a result of skyrocketing property values that  
30 are causing property taxes to soar; and

31 WHEREAS, rising costs from real estate pressures have  
32 created a climate where 'ohana continue to lose lands that are  
33 their ancestral homes, farms, and burial places – lands unique  
34 to Hawai'i and its identity; and

35 WHEREAS, government cooperation is needed to prevent the  
36 loss of these cherished ancestral lands; now, therefore,

37 BE IT RESOLVED by the Senate of the Thirty-first  
38 Legislature of the State of Hawai'i, Regular Session of 2021,

# S.R. NO.

1 that the State urges the counties to expand property tax  
2 protections to include all lands purchased by Hawaiian Kingdom  
3 subjects under the Kuleana Act and whose titleholders can trace  
4 continuous lineal ownership of such lands to the Kuleana Act;  
5 and

6 BE IT FURTHER RESOLVED that this body recognizes and  
7 appreciates the pilina (relationship) Native Hawaiians maintain  
8 with 'āina and the unique value this pilina contributes to  
9 Hawai'i's identity; and

10 BE IT FURTHER RESOLVED that this body continues to support  
11 the continual retention of lands by lineal descendants of  
12 Hawaiian Kingdom subjects who claimed land under the Kuleana Act  
13 to protect the special relationship between kānaka (people) and  
14 'āina; and

15 BE IT FURTHER RESOLVED that certified copies of this  
16 Resolution be transmitted to the Governor, Councilmembers of  
17 each county, and the Office of Hawaiian Affairs.

18

OFFERED BY: \_\_\_\_\_

**SR-39**

Submitted on: 3/15/2021 8:31:38 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Kamakana Aquino	Individual	Support	No

Comments:

Aloha Committee Members of Hawaiian Affairs and Ways and Means,

I am in **Strong Support** of these resolutions that encourage all four Counties to expand property tax protections for lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act of 1850. Skyrocketing property taxes are a major contributor to the loss of ancestral lands of the Native Hawaiian people. This measure calls for expansion of existing protections that apply to Kuleana lands awarded to maka'ainā• nā• to include those lands that were purchased by Hawaiian Kingdom subjects under the same act of law. I humbly request that your committees pass these resolutions.

mahalo,

Kamakana M. Aquino

**SR-39**

Submitted on: 3/15/2021 8:41:20 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Jeannette Gurung	Individual	Support	No

Comments:

I am in **Strong Support** of these resolutions that encourage all four Counties to expand property tax protections for lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act of 1850. Skyrocketing property taxes are a major contributor to the loss of ancestral lands of the Native Hawaiian people. This measure calls for expansion of existing protections that apply to Kuleana lands awarded to maka'ainā• nā• to include those lands that were purchased by Hawaiian Kingdom subjects under the same act of law. I humbly request that your committees pass these resolutions.

**SR-39**

Submitted on: 3/15/2021 9:11:42 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Meredith Buck	Individual	Support	No

Comments:

I strongly support SR39. The rapid increase of property taxes is a major contributor to the ongoing displacement of Kā• naka Maoli from their ancestral homelands. I would love to see greater protections of Kuleana lands awarded to maka'ainā• nā• as well as lands purchased by Hawaiian Kingdom subjects. Please pass SR39 alongside SCR57. Mahalo nui loa.



**SR-39**

Submitted on: 3/15/2021 9:38:23 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Kelsey Amos	Individual	Support	No

Comments:

I support tax relief for Native Hawaiians on kuleana lands

**SR-39**

Submitted on: 3/15/2021 9:45:57 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Clair Mason	Individual	Support	No

Comments:

Aloha Chair, Vice Chair, Members of the Committee,

Mahalo for hearing this measure. I am in strong support of SR39. This piece of legislation would positively affect the lives of so many of Hawai'i's people.

Mahalo,

Clair Mason

**SR-39**

Submitted on: 3/15/2021 9:46:47 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
N. U?ilani Barrett-Tau	Individual	Support	No

Comments:

I am in **Strong Support** of these resolutions that encourage all four Counties to expand property tax protections for lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act of 1850. Skyrocketing property taxes are a major contributor to the loss of ancestral lands of the Native Hawaiian people. This measure calls for expansion of existing protections that apply to Kuleana lands awarded to maka'ainā nā to include those lands that were purchased by Hawaiian Kingdom subjects under the same act of law. I humbly request that your committees pass these resolutions.

**SR-39**

Submitted on: 3/15/2021 10:05:51 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Toni Withington	Individual	Support	No

Comments:

I am in **Strong Support** of these resolutions that encourage all four Counties to expand property tax protections for lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act of 1850. Skyrocketing property taxes are a major contributor to the loss of ancestral lands of the Native Hawaiian people. This measure calls for expansion of existing protections that apply to Kuleana lands awarded to makaʻainā• nā• to include those lands that were purchased by Hawaiian Kingdom subjects under the same act of law. I humbly request that your committees pass these resolutions.

**SR-39**

Submitted on: 3/16/2021 4:56:03 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Nancy Redfeather	Individual	Support	No

Comments:

Keeping lands in families is very important especially at this time. Keeping families connected to 'aina is very important, especially at this time. This is something that counties can do to help the people. Mahalo!

**SR-39**

Submitted on: 3/16/2021 6:33:08 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Robert Douglas	Individual	Support	No

## Comments:

I am in Strong Support of these resolutions that encourage all four Counties to expand property tax protections for lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act of 1850. Skyrocketing property taxes are a major contributor to the loss of ancestral lands of the Native Hawaiian people. This measure calls for expansion of existing protections that apply to Kuleana lands awarded to maka'ainā nā to include those lands that were purchased by Hawaiian Kingdom subjects under the same act of law. I humbly request that your committees pass these resolutions.

**SR-39**

Submitted on: 3/16/2021 9:28:10 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Lisette Akamine	Individual	Support	No

Comments:

I am in **Strong Support** of these resolutions that encourage all four Counties to expand property tax protections for lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act of 1850. Skyrocketing property taxes are a major contributor to the loss of ancestral lands of the Native Hawaiian people. This measure calls for expansion of existing protections that apply to Kuleana lands awarded to maka'ainā• nā• to include those lands that were purchased by Hawaiian Kingdom subjects under the same act of law. I humbly request that your committees pass these resolutions.

**SR-39**

Submitted on: 3/16/2021 9:49:45 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
P Noel Bobilin	Individual	Support	No

Comments:

Aloha, I am in **Strong Support** of this resolution that encourage all four Counties to expand property tax protections for lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act of 1850. Skyrocketing property taxes are a major contributor to the loss of ancestral lands of the Native Hawaiian people. This measure calls for expansion of existing protections that apply to Kuleana lands awarded to maka'ainā• nā• to include those lands that were purchased by Hawaiian Kingdom subjects under the same act of law. I humbly request that your committees pass these resolutions. Mahalo.



**LATE**

**SR-39**

Submitted on: 3/16/2021 10:23:43 AM

Testimony for HWN on 3/17/2021 9:55:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Maria Walker	Individual	Support	No

Comments:

Aloha Committee Members,

I strongly support SCR57 and respectfully request that you support this resolution. This is a small step toward rectifying the many difficulties kanaka maoli have suffered over loss of kuleana lands, and as taxes rise, many families are forced to lose their homes and property. Please do what you can to help pass this resolution and give the Native Hawaiian people a better chance to keep their land and pass it on to their ancestors to come.

Mahalo for hearing my testimony.

Maria Walker

1728 Hulu Rd.

Kapa'a, HI 96746

**LATE**

**SR-39**

Submitted on: 3/16/2021 10:31:44 AM  
Testimony for HWN on 3/17/2021 9:55:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Jessica dos Santos	Individual	Support	No

Comments:

Dear Legislators,

I am in **Strong Support** of these resolutions that encourage all four Counties to expand property tax protections for lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act of 1850. Skyrocketing property taxes are a major contributor to the loss of ancestral lands of the Native Hawaiian people. This measure calls for the expansion of existing protections that apply to Kuleana lands awarded to *maka'ainā nā* to include those lands that were purchased by Hawaiian Kingdom subjects under the same act of law. I humbly request that your committees pass these resolutions.

Respectfully,

Jessica dos Santos

**LATE**

**SR-39**

Submitted on: 3/16/2021 1:14:26 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Forest Frizzell	Individual	Support	No

Comments:

Aloha Committee,

I am in **Strong Support** of these resolutions that encourage all four Counties to expand property tax protections for lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act of 1850. Skyrocketing property taxes are a major contributor to the loss of ancestral lands of the Native Hawaiian people. This measure calls for expansion of existing protections that apply to Kuleana lands awarded to maka'ainā• nā• to include those lands that were purchased by Hawaiian Kingdom subjects under the same act of law. I humbly request that your committees pass these resolutions.

Mahalo,

Forest

**LATE**

**SR-39**

Submitted on: 3/16/2021 1:56:49 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Wilbert & Laura Costa Sr	Individual	Support	No

Comments:

Aloha,

We support SR39 to give expanded tax relief to those owners on ancestral kuleana lands.

I

**LATE**

**SR-39**

Submitted on: 3/16/2021 2:26:16 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Will Carlson	Individual	Support	No

Comments:

I am in **Strong Support** of these resolutions that encourage all four Counties to expand property tax protections for lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act of 1850. Skyrocketing property taxes are a major contributor to the loss of ancestral lands of the Native Hawaiian people. This measure calls for expansion of existing protections that apply to Kuleana lands awarded to maka'ainā• nā• to include those lands that were purchased by Hawaiian Kingdom subjects under the same act of law. I humbly request that your committees pass these resolutions

**LATE**

**SR-39**

Submitted on: 3/16/2021 8:03:19 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Johanna Stone	Individual	Support	No

Comments:

I am in **Strong Support** of these resolutions that encourage all four Counties to expand property tax protections for lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act of 1850. Skyrocketing property taxes are a major contributor to the loss of ancestral lands of the Native Hawaiian people. This measure calls for expansion of existing protections that apply to Kuleana lands awarded to maka'ainā• nā• to include those lands that were purchased by Hawaiian Kingdom subjects under the same act of law. I humbly request that your committees pass these resolutions

**LATE**

**SR-39**

Submitted on: 3/16/2021 10:12:21 PM

Testimony for HWN on 3/17/2021 9:55:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Nanea Lo	Individual	Support	No

Comments:

Hello,

My name is Nanea Lo. I come from Papakālea, O'ahu currently residing in Māhili in my ancestral homelands.

I am in Strong Support of these resolutions that encourage all four Counties to expand property tax protections for lands purchased by Hawaiian Kingdom subjects under the Kuleana Act and whose titleholders can trace continuous lineal ownership of such lands to the Kuleana Act of 1850. Skyrocketing property taxes are a major contributor to the loss of ancestral lands of the Native Hawaiian people. This measure calls for expansion of existing protections that apply to Kuleana lands awarded to maka'ainānā to include those lands that were purchased by Hawaiian Kingdom subjects under the same act of law. I humbly request that your committees pass these resolutions.

Support SR39.

me ke aloha 'Āina,

Nanea Lo